

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

June 2014

SUMMARY

Total Taxes this Month:	\$	4,955,908
Compared to Last Year:		4,566,040
Percentage change:		8.5 %

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SALES AND USE TAX SUMMARY

CITY OF LONGMONT

June 2014

Overview

Month of June: Total Sales and Use Tax for the month of June increased overall by 8.5% compared to last year. Current Sales Tax collection increased by 6.6% while current Use Tax collection increased by 21.6%.

Year to Date: Total Sales and Use Tax through June increased by 10.8% for 2014. The Sales Tax component increased by 6.9% and the Use Tax component increased by 33.7%.

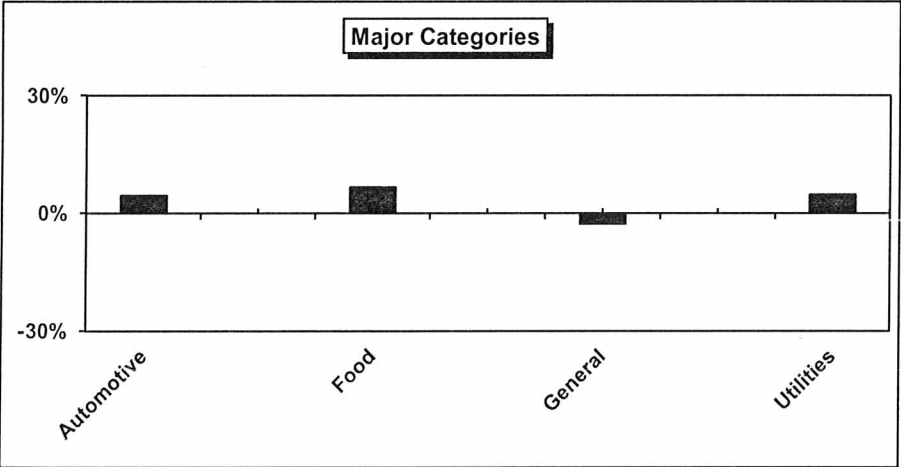
Important note in understanding year-to-year comparative basis within this report:

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2013-2014 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

Pages 5 through 9 show changes from 2013 to 2014 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

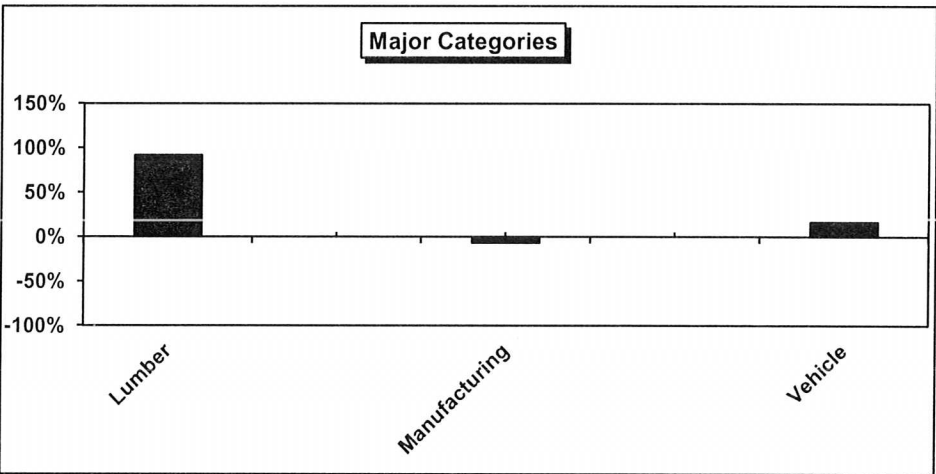
Sales Tax Activity

The *Automotive*, *Food*, and *Utilities* categories showed increases of 4.5%, 6.7%, and 4.8%, while the *General* category showed a decrease of 2.7% when compared to 2013 year to date.



Use Tax Activity

The *Lumber* and *Vehicle* categories showed increases of 91.7%, and 16.4%, while the *Manufacturing* category showed a decrease of 6.9% when compared to 2013 year to date.

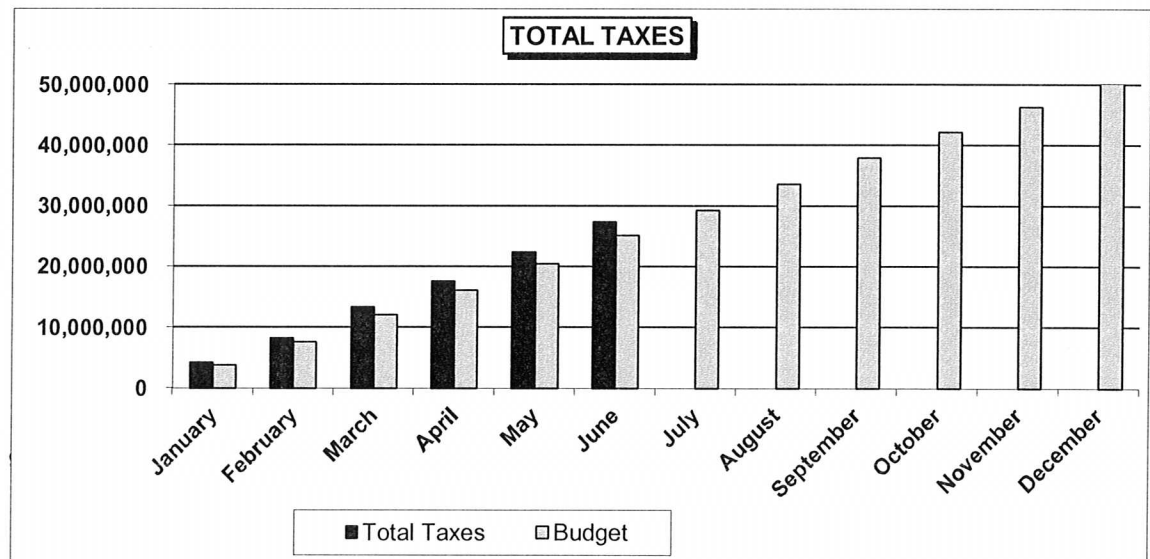


SALES & USE TAX - BUDGET TO ACTUAL

June
2014

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	Sales & Use 2014 BUDGET	Cumulative Sales & Use 2014 BUDGET	Cumulative % of 2014 Budget	Sales Tax 2014 ACTUAL	Use Tax 2014 ACTUAL	Total 2014 ACTUAL
January	3,870,932	3,870,932	7.4	3,319,983	904,423	4,224,406
February	3,789,810	7,660,742	14.6	3,339,202	711,927	4,051,129
March	4,472,681	12,133,424	23.2	3,864,056	1,210,301	5,074,357
April	3,999,676	16,133,099	30.9	3,588,390	669,113	4,257,503
May	4,396,558	20,529,658	39.3	4,128,622	640,476	4,769,099
June	4,596,424	25,126,082	48.0	4,220,580	735,328	4,955,908
July	4,179,865	29,305,947	56.0			-
August	4,300,349	33,606,296	64.3			-
September	4,395,540	38,001,836	72.7			-
October	4,233,571	42,235,407	80.8			-
November	4,178,854	46,414,261	88.8			-
December	5,880,127	52,294,388	100.0			-
Total	\$ 52,294,388			\$ 22,460,832	4,871,569	27,332,401



Note: Monthly budgets are based on 5 years of historical trend.

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General Fund	For 2013, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 20.23% of the use tax to the General Fund. For 2014 the allocation of use tax to the General Fund increased to 21.55%. The result after six months is that the General Fund share of revenue from sales and use tax is up by 8.1%. The increase necessary to reach the 2014 budget is 1.13%.
Public Improvement Fund	For 2013, the City's financial policy allocated 79.77% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2014 the allocation changed to 78.45%. After six months, the PIF increased by 31.5%, which is above the 8.15% decrease needed to reach budget.
Other Funds	Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2014, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.05% they will not meet budget, however they currently show an increase of 10.8%.

SALES AND USE TAX

June

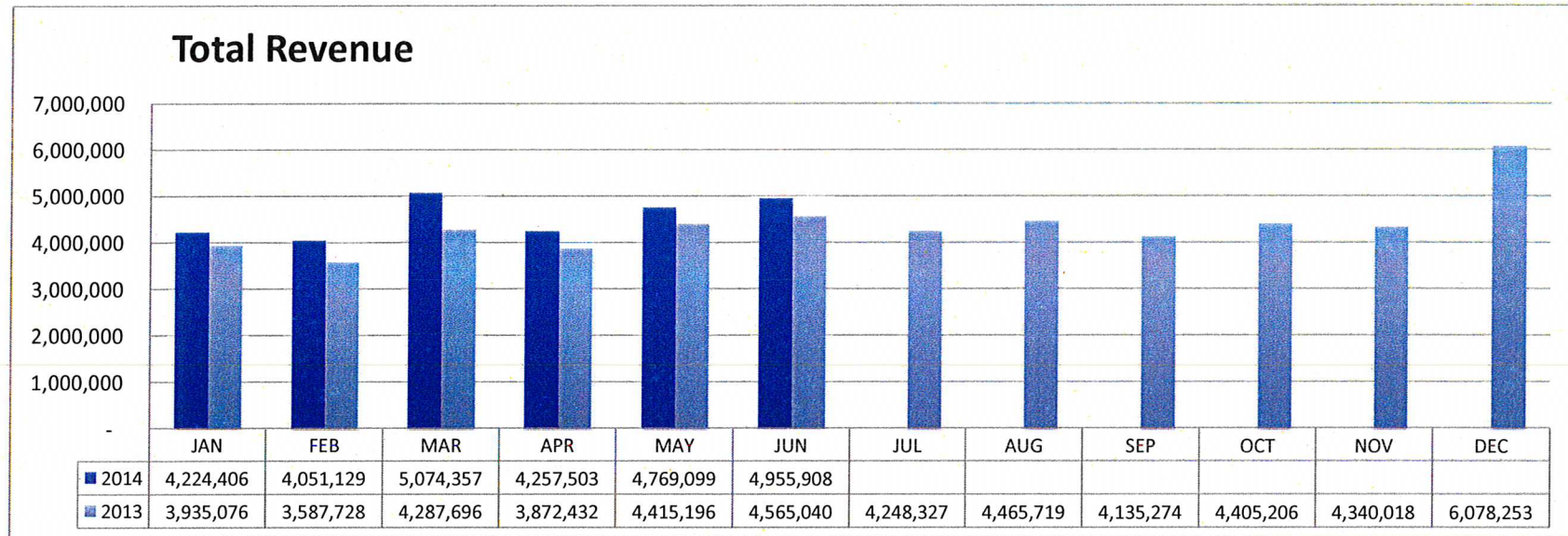
2014

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ACCOUNT GROUPS

GRAND TOTALS

	June 2014	June 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	8,738	8,502	236	8,738	8,502	236
Net Taxable Sales	129,842,749	121,068,545	7.2 %	686,624,152	644,941,084	6.5 %
Net Sales Tax	4,129,453	3,874,010	6.6 %	21,961,411	20,667,305	6.3 %
Delinquent Sales Tax	77,630	53,946	-	341,744	290,646	-
Use Tax	735,328	604,577	21.6 %	4,604,994	3,571,787	28.9 %
Delinquent Use Tax	0	15,253	-	266,574	72,722	-
Other Revenue*	13,497	18,254	-	157,679	61,708	-
Total Revenue	4,955,908	4,566,040	8.5 %	27,332,402	24,664,168	10.8 %



For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

June

2014

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ACCOUNT GROUPS

01000 Apparel

	June 2014	June 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	87	86	1	87	86	1
Net Taxable Sales	2,321,807	2,412,772	(3.8) %	11,673,379	11,775,224	(0.9) %
Net Sales Tax	73,763	78,555	(6.1) %	376,853	383,042	(1.6) %
Delinquent Sales Tax	1,878	0	-	1,878	0	-
Use Tax	292	422	(30.8) %	2,855	3,018	(5.4) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	241	373	-	583	449	-
Total Revenue	76,174	79,350	(4.0) %	382,169	386,509	(1.1) %
% of Total Revenue	1.5 %	1.7 %	(0.2) %	1.4 %	1.6 %	(0.2) %

02000 Automotive

Active Accounts	306	305	1	306	305	1
Net Taxable Sales	9,653,849	9,996,386	(3.4) %	55,234,500	53,187,413	3.8 %
Net Sales Tax	310,908	322,236	(3.5) %	1,780,929	1,705,045	4.5 %
Delinquent Sales Tax	2,648	2,039	-	9,362	15,992	-
Use Tax	3,106	4,551	(31.8) %	20,030	15,880	26.1 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	766	-	3,147	7,288	-
Total Revenue	316,662	329,592	(3.9) %	1,813,468	1,744,205	4.0 %
% of Total Revenue	6.4 %	7.2 %	(0.8) %	6.6 %	7.1 %	(0.5) %

03000 Food

Active Accounts	481	456	25	481	456	25
Net Taxable Sales	41,417,639	39,605,618	4.6 %	232,156,638	218,859,149	6.1 %
Net Sales Tax	1,345,806	1,259,925	6.8 %	7,521,467	7,052,258	6.7 %
Delinquent Sales Tax	2,874	7,399	-	46,422	58,635	-
Use Tax	9,668	14,823	(34.8) %	79,047	77,264	2.3 %
Delinquent Use Tax	0	4,962	-	0	4,962	-
Other Revenue	0	5,041	-	17,273	13,422	-
Total Revenue	1,358,348	1,292,150	5.1 %	7,664,208	7,206,540	6.4 %
% of Total Revenue	27.4 %	28.3 %	(0.9) %	28.0 %	29.2 %	(1.2) %

SALES AND USE TAX

June

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ACCOUNT GROUPS

04000 Home Furnishings

	June 2014	June 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	242	241	1	242	241	1
Net Taxable Sales	4,840,147	3,511,190	37.8 %	22,276,631	20,015,232	11.3 %
Net Sales Tax	107,036	112,705	(5.0) %	660,762	630,620	4.8 %
Delinquent Sales Tax	47,991	1,193	-	56,501	13,556	-
Use Tax	10,410	5,700	82.6 %	16,531	9,558	73.0 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	5,586	663	-	11,535	1,324	-
Total Revenue	171,023	120,261	42.2 %	745,329	655,058	13.8 %
% of Total Revenue	3.5 %	2.6 %	0.9 %	2.7 %	2.7 %	0.0 %

05000 General

Active Accounts	523	520	3	523	520	3
Net Taxable Sales	21,633,142	21,593,947	0.2 %	114,422,781	115,898,637	(1.3) %
Net Sales Tax	704,639	725,739	(2.9) %	3,693,122	3,797,266	(2.7) %
Delinquent Sales Tax	1,823	3,901	-	39,632	11,962	-
Use Tax	5,036	2,249	124.0 %	17,846	13,496	32.2 %
Delinquent Use Tax	0	0	-	5,923	1,971	-
Other Revenue	1,993	800	-	7,359	2,668	-
Total Revenue	713,491	732,689	(2.6) %	3,763,883	3,827,364	(1.7) %
% of Total Revenue	14.4 %	16.0 %	(1.6) %	13.8 %	15.5 %	(1.7) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,979,888	1,815,918	9.0 %	9,382,886	8,117,710	15.6 %
Net Sales Tax	64,670	59,308	9.0 %	299,533	260,326	15.1 %
Delinquent Sales Tax	0	0	-	6,803	4,572	-
Use Tax	422	839	(49.7) %	3,038	4,052	(25.0) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	1,757	6	-	2,476	55	-
Total Revenue	66,849	60,153	11.1 %	311,850	269,005	15.9 %
% of Total Revenue	1.3 %	1.3 %	0.0 %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

June

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ACCOUNT GROUPS

07000 Lumber

	June 2014	June 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	2,621	2,500	121	2,621	2,500	121
Net Taxable Sales	11,313,485	10,204,623	10.9 %	49,837,645	46,133,801	8.0 %
Net Sales Tax	368,791	330,137	11.7 %	1,616,834	1,444,666	11.9 %
Delinquent Sales Tax	0	2,454	-	6,073	45,309	-
Use Tax	284,582	85,239	233.9 %	1,329,534	693,616	91.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	686	-	2,834	9,588	-
Total Revenue	653,373	418,516	56.1 %	2,955,275	2,193,179	34.7 %
% of Total Revenue	13.2 %	9.2 %	4.0 %	10.8 %	8.9 %	1.9 %

08000 Professional

Active Accounts	1,936	1,925	11	1,936	1,925	11
Net Taxable Sales	2,443,427	2,016,640	21.2 %	11,570,992	10,454,317	10.7 %
Net Sales Tax	69,291	65,009	6.6 %	353,181	324,980	8.7 %
Delinquent Sales Tax	9,271	3,951	-	16,967	9,455	-
Use Tax	35,392	37,601	(5.9) %	393,587	130,737	201.1 %
Delinquent Use Tax	0	0	-	3,214	5,522	-
Other Revenue	3,817	494	-	6,951	1,988	-
Total Revenue	117,771	107,055	10.0 %	773,900	472,682	63.7 %
% of Total Revenue	2.4 %	2.3 %	0.1 %	2.8 %	1.9 %	0.9 %

09000 Public Utility

Active Accounts	308	297	11	308	297	11
Net Taxable Sales	11,187,616	11,413,961	(2.0) %	79,694,760	75,888,099	5.0 %
Net Sales Tax	357,337	372,681	(4.1) %	2,593,697	2,475,826	4.8 %
Delinquent Sales Tax	0	0	-	1,779	2,676	-
Use Tax	3,874	7,284	(46.8) %	68,039	39,363	72.9 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	108	-	179	491	-
Total Revenue	361,211	380,073	(5.0) %	2,663,694	2,518,356	5.8 %
% of Total Revenue	7.3 %	8.3 %	(1.0) %	9.7 %	10.2 %	(0.5) %

SALES AND USE TAX

June

2014

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ACCOUNT GROUPS

10000 Unclassified

	June 2014	June 2013	INC (DEC)	YTD 2014	YTD 2013	INC (DEC)
Active Accounts	1,888	1,832	56	1,888	1,832	56
Net Taxable Sales	20,640,156	16,037,221	28.7 %	80,890,583	67,688,210	19.5 %
Net Sales Tax	650,950	489,662	32.9 %	2,486,437	2,071,176	20.0 %
Delinquent Sales Tax	10,338	27,275	-	123,412	119,147	-
Use Tax	30,334	72,897	(58.4) %	304,353	378,853	(19.7) %
Delinquent Use Tax	0	0	-	844	44,914	-
Other Revenue	0	5,999	-	20,043	19,745	-
Total Revenue	691,622	595,833	16.1 %	2,935,089	2,633,835	11.4 %
% of Total Revenue	14.0 %	13.0 %	1.0 %	10.7 %	10.7 %	0.0 %

11200 Home Occupations

Active Accounts	109	111	(2)	109	111	(2)
Net Taxable Sales	534,487	502,857	6.3 %	3,333,936	2,352,599	41.7 %
Net Sales Tax	16,126	16,088	0.2 %	75,167	75,179	(0.0) %
Delinquent Sales Tax	0	0	-	31,056	0	-
Use Tax	6	7	(14.3) %	44	51	(13.7) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	9	-	4,755	60	-
Total Revenue	16,132	16,104	0.2 %	111,022	75,290	47.5 %
% of Total Revenue	0.3 %	0.4 %	(0.1) %	0.4 %	0.3 %	0.1 %

12000 Manufacturing

Active Accounts	217	209	8	217	209	8
Net Taxable Sales	1,877,106	1,957,412	(4.1) %	16,149,421	14,570,693	10.8 %
Net Sales Tax	60,136	41,965	43.3 %	503,429	446,921	12.6 %
Delinquent Sales Tax	807	5,734	-	1,859	9,342	-
Use Tax	111,494	163,695	(31.9) %	791,202	849,551	(6.9) %
Delinquent Use Tax	0	10,291	-	256,593	15,353	-
Other Revenue	103	3,309	-	80,544	4,630	-
Total Revenue	172,540	224,994	(23.3) %	1,633,627	1,325,797	23.2 %
% of Total Revenue	3.5 %	4.9 %	(1.4) %	6.0 %	5.4 %	0.6 %

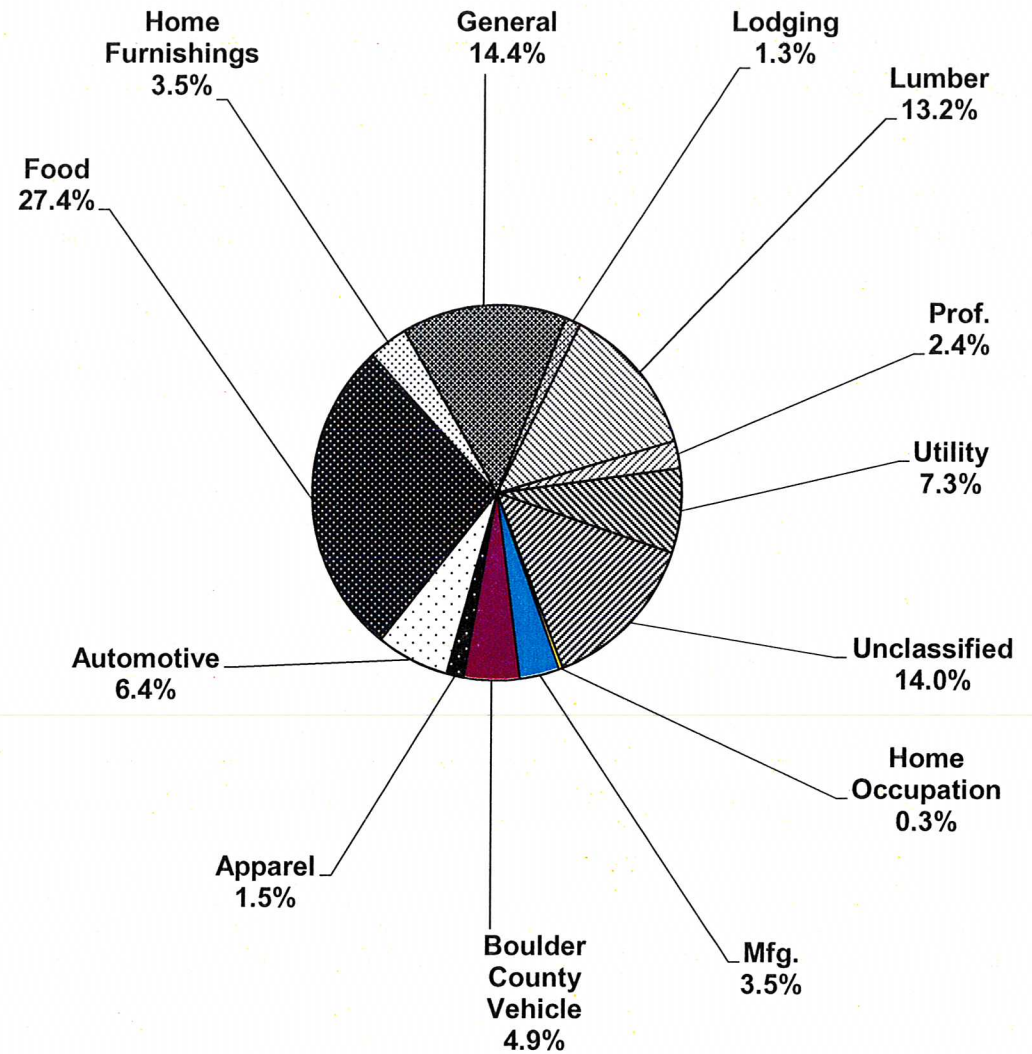
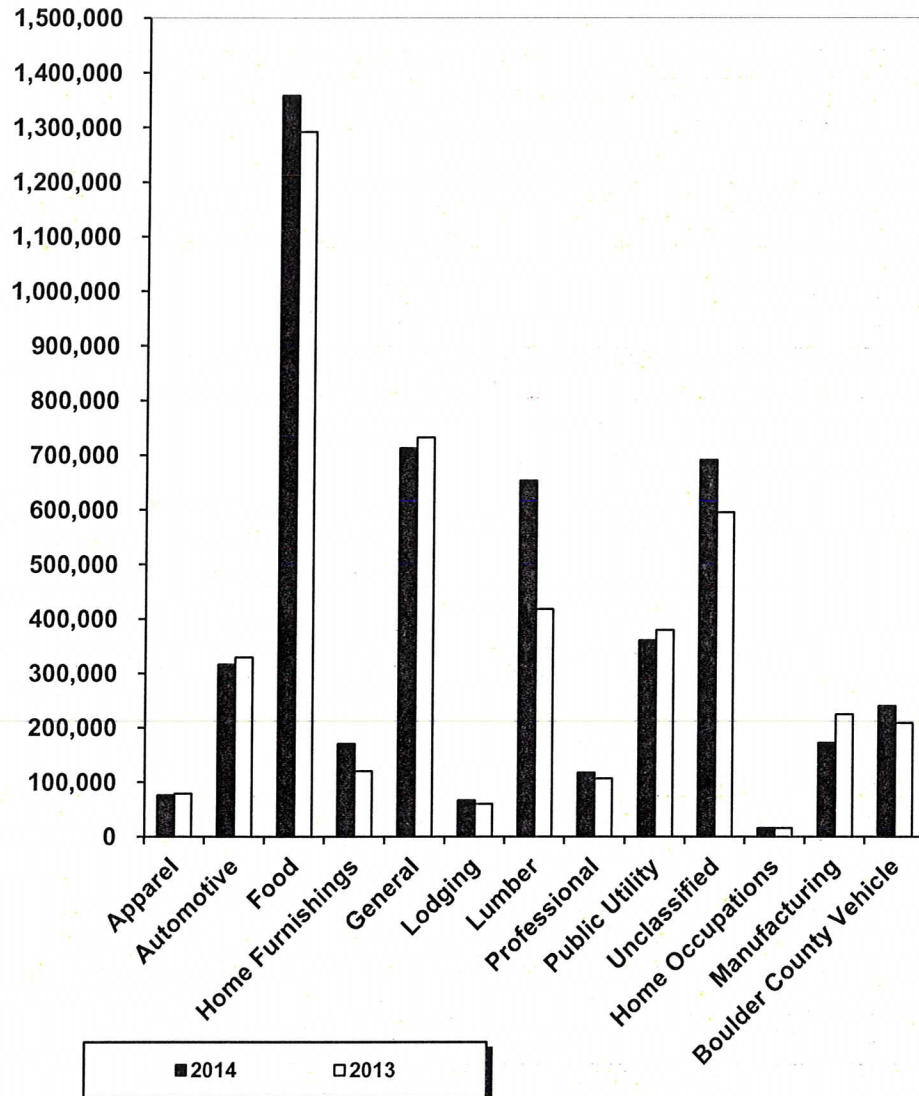
00000 Boulder County Vehicle

Use Tax	240,712	209,270	15.0 %	1,578,888	1,356,348	16.4 %
% of Total Revenue	4.9 %	4.6 %	0.3 %	5.8 %	5.5 %	0.3 %

Net Sales & Use Tax by Industry Type

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For The Month Of
June
2014



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

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		June 2014		June 2013		INCR/ (DECR)		YTD 2014		YTD 2013		INCR/ (DECR)	
ACCOUNT GROUP	ACCOUNT #	ACTIVE ACCTS		June 2014	June 2013								
Apparel			Net Taxable Sales	2,321,807	2,412,772	(3.8) %		11,673,379		11,775,224		(0.9) %	
	01000	87	Total Revenue	76,174	79,350	(4.0) %		382,169		386,509		(1.1) %	
Automotive			Net Taxable Sales	9,653,849	9,996,386	(3.4) %		55,234,500		53,187,413		3.8 %	
	02000	306	Total Revenue	316,662	329,592	(3.9) %		1,813,468		1,744,205		4.0 %	
Food			Net Taxable Sales	41,417,639	39,605,618	4.6 %		232,156,638		218,859,149		6.1 %	
	03000	481	Total Revenue	1,358,348	1,292,150	5.1 %		7,664,208		7,206,540		6.4 %	
Home Furnishings			Net Taxable Sales	4,840,147	3,511,190	37.8 %		22,276,631		20,015,232		11.3 %	
	04000	242	Total Revenue	171,023	120,261	42.2 %		745,329		655,058		13.8 %	
General			Net Taxable Sales	21,633,142	21,593,947	0.2 %		114,422,781		115,898,637		(1.3) %	
	05000	523	Total Revenue	713,491	732,689	(2.6) %		3,763,883		3,827,364		(1.7) %	
Lodging			Net Taxable Sales	1,979,888	1,815,918	9.0 %		9,382,886		8,117,710		15.6 %	
	06000	19	Total Revenue	66,849	60,153	11.1 %		311,850		269,005		15.9 %	
Lumber			Net Taxable Sales	11,313,485	10,204,623	10.9 %		49,837,645		46,133,801		8.0 %	
	07000	2,621	Total Revenue	653,373	418,516	56.1 %		2,955,275		2,193,179		34.7 %	
Professional			Net Taxable Sales	2,443,427	2,016,640	21.2 %		11,570,992		10,454,317		10.7 %	
	08000	1,936	Total Revenue	117,771	107,055	10.0 %		773,900		472,682		63.7 %	
Public Utility			Net Taxable Sales	11,187,616	11,413,961	(2.0) %		79,694,760		75,888,099		5.0 %	
	09000	308	Total Revenue	361,211	380,073	(5.0) %		2,663,694		2,518,356		5.8 %	
Unclassified			Net Taxable Sales	20,640,156	16,037,221	28.7 %		80,890,583		67,688,210		19.5 %	
	10000	1,888	Total Revenue	691,622	595,833	16.1 %		2,935,089		2,633,835		11.4 %	
Home Occupations			Net Taxable Sales	534,487	502,857	6.3 %		3,333,936		2,352,599		41.7 %	
	11200	109	Total Revenue	16,132	16,104	0.2 %		111,022		75,290		47.5 %	
Manufacturing			Net Taxable Sales	1,877,106	1,957,412	(4.1) %		16,149,421		14,570,693		10.8 %	
	12000	217	Total Revenue	172,540	224,994	(23.3) %		1,633,627		1,325,797		23.2 %	
Boulder County Vehicle			Net Taxable Sales	0	0	0.0 %		0		0		0.0 %	
	00000	1	Total Revenue	240,712	209,270	15.0 %		1,578,888		1,356,348		16.4 %	
GRAND TOTALS		8,738	Net Taxable Sales	129,842,749	121,068,545	7.2 %		686,624,152		644,941,084		6.5 %	
			Total Revenue	4,955,908	4,566,040	8.5 %		27,332,402		24,664,168		10.8 %	

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

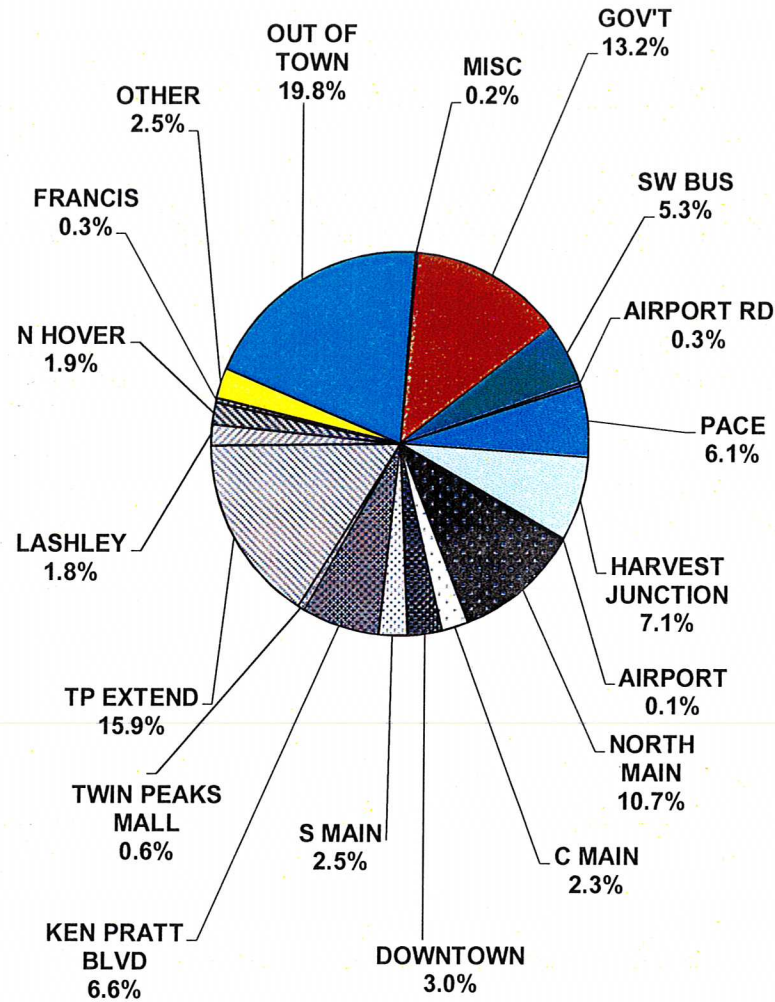
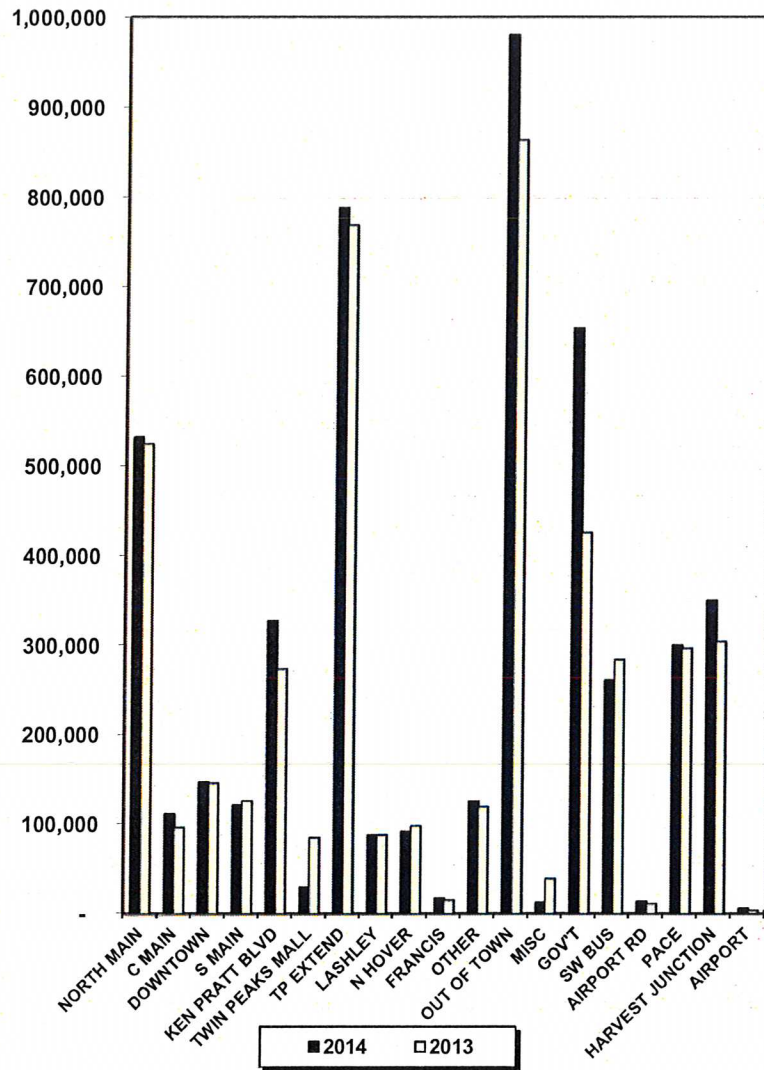
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		June 2014							
LOCATION		% OF TOTAL	June 2014	June 2013	INCR/ (DECR)		YTD 2014	YTD 2013	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	12.4%	16,139,707	15,943,152	1.2 %		89,830,397	88,225,438	1.8 %
	Total Revenue	10.7%	531,927	524,513	1.4 %		2,958,986	2,910,975	1.6 %
CENTRAL MAIN	Net Taxable Sales	2.6%	3,324,356	2,779,949	19.6 %		18,365,505	15,931,381	15.3 %
	Total Revenue	2.3%	111,790	96,162	16.3 %		603,187	523,900	15.1 %
DOWNTOWN	Net Taxable Sales	3.4%	4,418,554	4,318,999	2.3 %		24,025,369	22,613,849	6.2 %
	Total Revenue	3.0%	147,083	145,774	0.9 %		791,480	741,850	6.7 %
SOUTH MAIN	Net Taxable Sales	2.8%	3,697,266	3,831,396	(3.5) %		20,947,717	20,001,962	4.7 %
	Total Revenue	2.5%	121,560	125,846	(3.4) %		686,219	647,106	6.0 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.5%	9,730,317	8,020,220	21.3 %		55,347,018	44,317,300	24.9 %
	Total Revenue	6.6%	327,151	273,445	19.6 %		1,836,156	1,487,902	23.4 %
TWIN PEAKS MALL	Net Taxable Sales	0.7%	885,595	2,575,341	(65.6) %		6,919,682	12,318,547	(43.8) %
	Total Revenue	0.6%	29,396	84,851	(65.4) %		228,852	404,475	(43.4) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.4%	23,872,540	23,234,840	2.7 %		126,755,718	124,655,469	1.7 %
	Total Revenue	15.9%	788,298	768,672	2.6 %		4,180,572	4,126,452	1.3 %
LASHLEY	Net Taxable Sales	1.9%	2,498,048	2,528,781	(1.2) %		13,566,994	13,474,969	0.7 %
	Total Revenue	1.8%	87,760	87,890	(0.1) %		461,894	469,625	(1.6) %
NORTH HOVER	Net Taxable Sales	2.1%	2,767,415	2,839,240	(2.5) %		15,979,759	15,737,082	1.5 %
	Total Revenue	1.9%	91,876	97,937	(6.2) %		525,729	521,807	0.8 %
FRANCIS	Net Taxable Sales	0.4%	572,274	443,779	29.0 %		2,934,655	2,993,366	(2.0) %
	Total Revenue	0.3%	17,325	14,887	16.4 %		100,849	99,250	1.6 %
ALL OTHERS	Net Taxable Sales	2.6%	3,428,923	3,158,079	8.6 %		15,170,732	14,386,341	5.5 %
	Total Revenue	2.5%	125,440	119,358	5.1 %		625,504	525,170	19.1 %
OUT OF TOWN	Net Taxable Sales	23.1%	29,965,480	23,931,330	25.2 %		140,241,894	120,889,896	16.0 %
	Total Revenue	19.8%	980,274	863,582	13.5 %		4,882,317	4,391,643	11.2 %
MISCELLANEOUS	Net Taxable Sales	0.3%	376,619	1,061,374	(64.5) %		1,969,821	3,336,685	(41.0) %
	Total Revenue	0.2%	12,254	38,925	(68.5) %		66,659	119,192	(44.1) %
CITY, BLDR CO	Net Taxable Sales	3.3%	4,292,979	4,213,093	1.9 %		25,781,882	24,189,218	6.6 %
	Total Revenue	13.2%	653,713	425,723	53.6 %		3,723,882	2,827,167	31.7 %
SW BUSINESS	Net Taxable Sales	3.0%	3,952,337	3,721,404	6.2 %		25,520,754	22,754,509	12.2 %
	Total Revenue	5.3%	260,845	283,687	(8.1) %		2,237,169	1,598,492	40.0 %
AIRPORT ROAD	Net Taxable Sales	0.3%	402,188	321,255	25.2 %		2,445,661	1,524,656	60.4 %
	Total Revenue	0.3%	13,577	10,833	25.3 %		84,861	51,266	65.5 %
PACE	Net Taxable Sales	7.0%	9,054,307	8,980,697	0.8 %		50,974,349	50,263,233	1.4 %
	Total Revenue	6.1%	300,130	296,447	1.2 %		1,680,129	1,657,402	1.4 %
HARVEST JUNCTION	Net Taxable Sales	7.9%	10,312,888	9,089,307	13.5 %		49,455,885	47,030,772	5.2 %
	Total Revenue	7.1%	349,617	303,839	15.1 %		1,641,347	1,546,578	6.1 %
AIRPORT	Net Taxable Sales	0.1%	150,956	76,309	97.8 %		390,360	296,410	31.7 %
	Total Revenue	0.1%	5,892	3,669	60.6 %		16,610	13,916	19.4 %
TOTALS	Net Taxable Sales	100%	129,842,749	121,068,545	7.2 %		686,624,152	644,941,083	6.5 %
	Total Revenue	100%	4,955,908	4,566,040	8.5 %		27,332,402	24,664,168	10.8 %

SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

14

For The Month Of
June
2014



DESIGNATION

APPROXIMATE GEOGRAPHICAL AREA OF DESIGNATION

15

NORTH MAIN

N Business between TERRY and EMERY from HWY 66 to 17TH AVE.

CENTRAL MAIN

C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.

DOWNTOWN

D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.

SOUTH MAIN

S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.

KEN PRATT BOULEVARD

F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.

TWIN PEAKS MALL

T Business on the TWIN PEAKS MALL Complex.

TW PKS SQ EXTENDED

P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.

LASHLEY

L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.

NORTH HOVER

H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.

FRANCIS

R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.

ALL OTHERS

E All other licensed business within the City limits of Longmont.

OUT OF TOWN

O All out of town Business licensed to collect Longmont taxes.

AIRPORT

A Business located at the Vance Brand Municipal Airport

MISCELLANEOUS

X Non-licensed and Temporary Business.

CITY, BLDR CO

V City Utilities and Building Permits, as well as Boulder County Motor Vehicle.

SW BUSINESS

W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.

AIRPORT ROAD

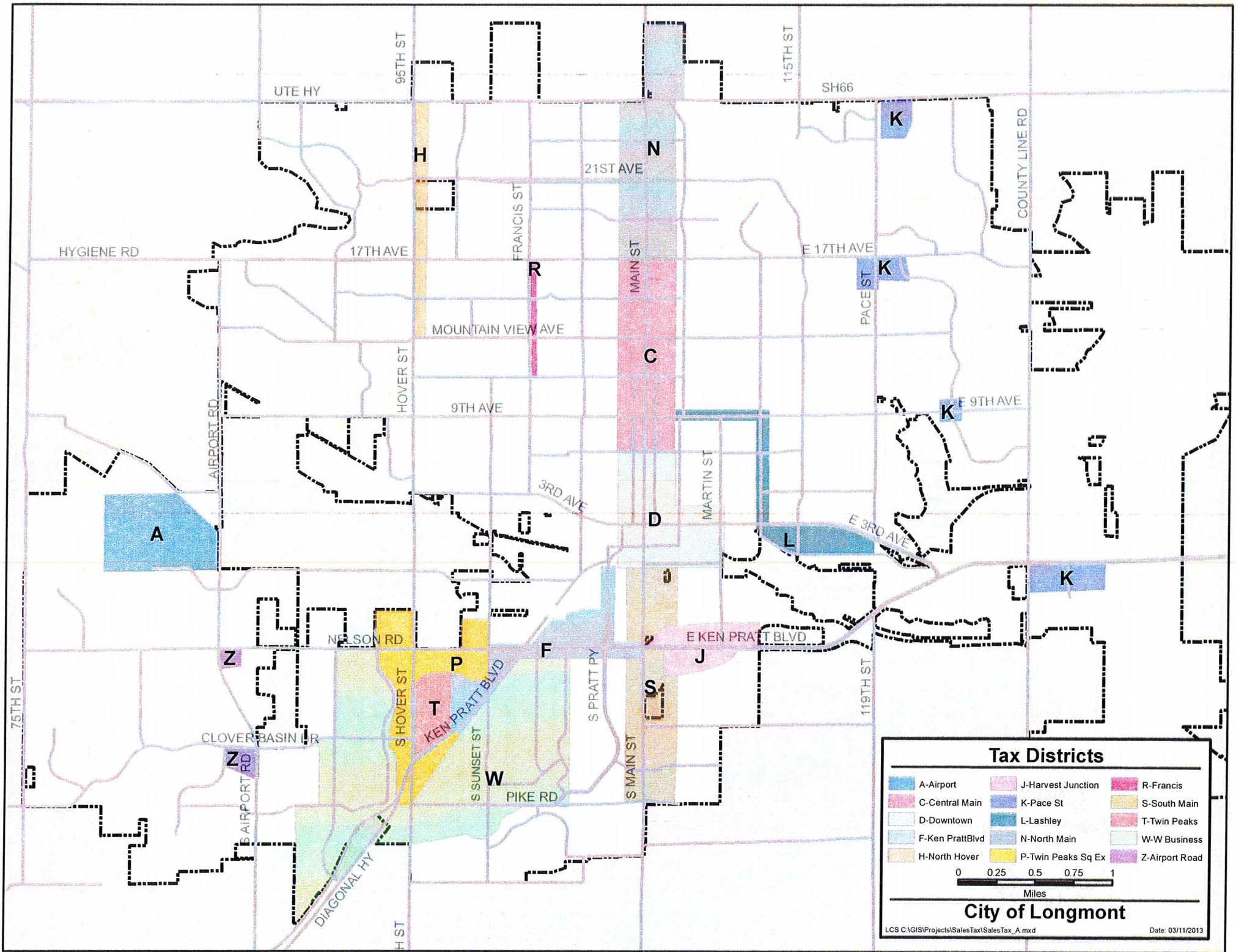
Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.

PACE STREET

K Business generally located on and east of PACE STREET and South of HIGHWAY 66.

HARVEST JUNCTION

J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



Tax Districts

A-Airport	J-Harvest Junction	R-Francis
C-Central Main	K-Pace St	S-South Main
D-Downtown	L-Lashley	T-Twin Peaks
F-Ken Pratt Blvd	N-North Main	W-W Business
H-North Hover	P-Twin Peaks Sq Ex	Z-Airport Road

00.250.50.751

Miles

City of Longmont

LCS C:\GIS\Projects\SalesTax\SalesTax_A.mxd

Date: 03/11/2013

LODGERS TAX

June

2014

	2014 MONTHLY	PERCENT CHANGE	2013 MONTHLY	2014 YTD	PERCENT CHANGE	2013 YTD
January	20,874	8.0 %	19,327	20,874	8.0 %	19,327
February	20,706	8.5 %	19,082	41,580	8.3 %	38,409
March	30,363	41.9 %	21,399	71,943	20.3 %	59,808
April	27,169	12.3 %	24,201	99,112	18.0 %	84,009
May	37,126	12.7 %	32,952	136,238	16.5 %	116,961
June	38,689	13.3 %	34,157	174,927	15.8 %	151,118
July		0.0 %			0.0 %	
August		0.0 %			0.0 %	
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	<u>\$ 174,927</u>	15.8 %	<u>\$ 151,118</u>			